

CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS
UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR) CUSTOMIZED FOR ECBG CODING

(Further information may be obtained from the Chart of Accounts in the U.S.F.R. for Arizona School Districts or U.S.F.R. for Arizona Charter Schools)

OBJECT CODE	OBJECT NAME	INSTRUCTION 1000	SUPPORT SERVICES 2100, 2200, 2600, 2700, 2900	SUPPORT SERVICES ADMINISTRATION 2300, 2400, 2500, 2800	OPERATION OF NON-INSTRUCTIONAL SERVICES 3000	FACILITIES ACQUISITION & CONSTRUCTION 4000	DEBT SERVICE 5000
6100	Salaries	Teacher/Project Director, Teachers, Coaches, Tutors, Substitute Teachers, P. E. Teachers, Speech Teachers, Teacher's Aides, Reading Specialists Classroom Paraprofessional (Para Pros)	Librarians Counselors Audiovisual, Curriculum Consultants, Program Evaluators, Audiologists, Psychologists, Social Workers, Nurses, Attendance Personnel, Record Clerks, Bus Drivers, Maintenance Workers, Security, Speech Pathologists, Instructional Staff Trainers, Janitors, Custodians, Printers/Publishers, Tutors, Stipends, (for teachers above & beyond teaching) Monitors Bus	Researchers, Public Relations, Superintendent, Principals, Project Directors, Clerical, Purchasers, Personnel, Governing Board, Accounting, Human Resources, Printers/Publishers, Budgeting, Lobbyists Warehousing, Staff Trainers, Data Processing	Cooks, Bookstore Staff, Dieticians	School Staff doing in-house construction	
6200	Employee Benefits	Benefits Reimbursement of Tuition, Teacher aide education	Benefits	Benefits	Benefits	Benefits	
6300	Purchased Professional Services	Contracted Teachers, Contracted Substitutes (Not an employee)	Contracted- Consultants, Counselors, Therapists, Dentists, Doctors, Instructional Staff Trainers, Tuition, In-service / ADE Training., Conf. Registration., Stipends, Professional Development	Auditors, Lawyers, Accountants, Staff Trainers		Architects, Engineers	
6400	Purchased Property Services	Rental of Instruction Equipment	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services	Rental of Equipment and Vehicles, Other Property Services	Rentals	Construction Services	
6500	Other Purchased Services	Miscellaneous Services, Non-Student Travel, Tuition, Communications Telephone & Internet	Advertising, Student Transportation Services, Printing and Binding, Insurance, Misc. Services, Communications, Telephone & Internet, Internet Fees, Student Travel (includes Field Trip Trans), Bus tokens, Student Incentives, Mileage, Per Diem, Teacher site to site travel	Other Communications, Travel, Postage	Bookstore Management, Food Service Management, Travel	Travel	
6600	Supplies	General Supplies, Library books, Textbooks, and Periodicals, Instructional Aids (including Instructional software) Internet fees-Site license	General Supplies, Energy, Books, Library Books and Periodicals) Testing Materials	General Supplies, Books and Periodicals (including software)	General Supplies, Energy, Food	General Supplies	
6800	Other Expenses	Dues and Fees, Misc., Field trip entrance fees	Dues and Fees, non-payroll taxes, Accreditation, DHS Licensing Requirement Fees, (Architect review Fee, TB Testing, First Aide, and CPR Certification Fees), Miscellaneous	Misc. Judgments, Dues & Fees	Miscellaneous	Miscellaneous	Interest

Note 1: School Districts and Charter Schools should use Object Code 6910 to record indirect costs for the total project budget excluding capital expenditures.

Note 2: For Charter Schools, the acquisition of Buildings and Equipment by purchase, construction or lease purchase is coded to an asset account – 0180. School districts should code the acquisition of Land, Land Improvements, Buildings and Equipment to Object Code 6700 under the proper function code.

Note 3: Computers for instructional and non instructional purposes and “**non instructional software**” are considered “**property**” 180 or “**capital**” 6700.

Note 4: To be used as a guide only – Refer to Chart of Accounts section 111-E-2.1 through 111-E-3.9 of the USFR or USFRCS if a charter school.

To eliminate clarification requests and rejections, please be specific when entering line item descriptions. If you have any questions about coding a specific expenditures, please call before submitting the application or amendment. Several examples of required information are listed below.

Salaries – List total number of FTE’s and position titles. (e.g., 3 FTE Teachers, 1.5 FTE Teachers Aides, Etc.)

When listing summer school positions, include the dates, so that it is clear on the document that the funds will be expended before June 30 of the current fiscal year.

Benefits - List total number of FTE’s, position titles, and benefits included. (e.g., Benefits to include: FICA, retirement, medical insurance, workman’s compensation. etc. for 3 FTE Teachers, 1.5 FTE Teachers Aides)

Purchased Professional Services – Include purpose of the service to be provided. (e.g., external consultant to lead staff development workshops in early childhood language development, and language and reading strategies)

Supplies – List examples of supplies, materials, and manipulatives to be purchased. (e.g., classroom books, music CD’s, reading workbooks, math workbooks, puzzles, math games, reading or math software, word cards, etc.)

Conferences – List names of conferences.

DHS Licensing Fees – List fees included. (e.g., **Architect** review fee, TB testing, First Aide and CPR certification fees, etc.)

Capital or Fixed Assets – Do not use terms such as Misc. replacement items.

Items should include items with a 1-year or longer life expectancy (not including books or instructional software).

Examples of items that should be under capital include: chairs, cassette players, CD players, calculators, TV’s, computers, etc.